

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***  
**(MOE for State FY 2009 IDEA, Part B Applications)**

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT: 0477 Polson Elem 24 Lake**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: **\$3,783**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	199	1,103,921	340,012	325,029	
2007	192	1,193,709	332,226	316,718	0
2008			339,256	324,284	3,783

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 89,788

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,547  
Per-student amount for FY 2007----- 6,217

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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**APPLICANT TOTALS**

**LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	199	1,103,921	384,150	719,771	
2007	192	1,193,709	418,503	775,206	0
2008					3,783

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 55,435

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**YES**

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**N/A**

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,617

Per-student amount for FY 2007----- 4,038

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

**YES**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Polson Elem 0477**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Polson Elem 0477</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	406988.08	454741.19
			2XX	Personal Services - Employee Benefits	97605.22	101081.45
			3XX	Purchased Professional and Technical Services	1658.25	943.92
			5XX	Other Purchased Services	72.80	1425.86
			6XX	Supplies and Materials	1267.08	5915.99
			8XX	Other Expenditures	200.00	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	102915.50	90422.72
			2XX	Personal Services - Employee Benefits	15218.74	23412.79
			3XX	Purchased Professional and Technical Services	2597.80	31762.00
			5XX	Other Purchased Services	892.30	229.16
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	39157.22	46155.58
			2XX	Personal Services - Employee Benefits	7865.75	4390.63
			5XX	Other Purchased Services	563.27	250.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	62433.70	48860.26
			2XX	Personal Services - Employee Benefits	7000.08	5634.74
			3XX	Purchased Professional and Technical Services	75.00	75.00
			4XX	Purchased Property Services	.00	500.00
			5XX	Other Purchased Services	1516.25	1320.91
			6XX	Supplies and Materials	179.91	2614.83
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	68539.05	68784.97
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	20499.63	20430.58
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	6266.25	7020.55
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	8920.05	7409.70
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	14039.00	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	3953.99	.00

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Polson Elem 0477**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value	
<b>Polson Elem 0477</b>							
82	Interlocal Agreement Fund						
	280	Special Education - Local and State					
		21XX	Support Services - Students				
		2XX	Personal Services - Employee Benefits			1055.56	.00
			<b>District/Coop Totals</b>			871,480.48	923,382.83

**Polson H S 0478**

01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	113212.97		181852.93
			2XX	Personal Services - Employee Benefits	35974.88		32518.07
			5XX	Other Purchased Services	57.98		99.82
			6XX	Supplies and Materials	125.70		258.00
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	17180.48		12537.36
			2XX	Personal Services - Employee Benefits	2191.18		1773.37
			5XX	Other Purchased Services	.00		95.71
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	28414.82		21903.38
			2XX	Personal Services - Employee Benefits	2860.19		.00
			5XX	Other Purchased Services	147.99		.00
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries	125.23		.00
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	15464.82		14062.89
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	2972.68		1892.80
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	3790.27		3331.81
			District/Coop Totals			222,519.19	270,326.14

**Upper West Shore Elem 1211**

01	General Fund					
280	Special Education - Local and State					
21XX	Support Services - Students					
3XX	Purchased Professional and Technical Services				9401.22	.00

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Polson Elem 0477**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Upper West Shore Elem 1211</b>						
<b>District/Coop Totals</b>					9,401.22	0.00
<b>Valley View Elem 0483</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	510.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	10.28	.00
<b>District/Coop Totals</b>					520.28	0.00
<b>Prime Applicant Totals</b>					1,103,921.17	1,193,708.97